LOEWS CORP Form SC 13G January 11, 2007

> SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

SCHEDULE 13G UNDER THE SECURITIES EXCHANGE ACT OF 1934

Loews Corporation

(Name of Issuer)

Common Stock

(Title of Class of Securities)

540424-10-8

(CUSIP Number)

December 31, 2006

(Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[] Rule 13d-1(b)

[X] Rule 13d-1(c)

[] Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 (the "Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

Page 1 of 5 Pages

CUSIP NO. 540424-10-8

1 NAMES OF REPORTING PERSONS

I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

	WILMA S. TISCH			
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (A) $ _ $ (B) $ _ $			
3	SEC USE ONLY			
4	CITIZENSHIP OR PLACE OF ORGANIZATION			
	UNITED ST	ATES 		
		5	SOLE VOTING POWER	
			40,830,789	
NUMBER O SHARES BENEFICIA		 6 Y	SHARED VOTING POWER	
	OWNED BY EACH		SOLE DISPOSITIVE POWER	
	REPORTING PERSON		40,830,789	
	WITH	8	SHARED DISPOSITIVE POWER	
10 11 12	(SEE INSTRUCTIONS) _ PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 7.4%			
	IN			
			Page 2 of 5 Pages	
ITEM	1(a) NAME OF ISSUER:			
		Loews Corpor	ews Corporation (the "Issuer")	
ITEM	1(b)	ADDRESS OF I	DDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:	
		667 Madison New York, N.		
ITEM	2(a)	NAME OF PERSON FILING:		
		Wilma S. Tis	sch	

ITEM 2(b) ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE:

c/o Barry L. Bloom 655 Madison Avenue, 19th Floor New York, N.Y. 10021-8043

ITEM 2(c) CITIZENSHIP:

United States

ITEM 2(d) TITLE OF CLASS OF SECURITIES:

Common Stock

ITEM 2(e) CUSIP NUMBER:

540424-10-8

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO SS.SS.240.13d-1(b) OR (c), CHECK WHETHER THE PERSON FILING IS A: N/A

(a) [] Broker or dealer registered under section 15 of the Act (15 U.S.C. 780).

(b) [] Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).

(c) [] Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).

(d) [] Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).

(e) [] An investment adviser in accordance with ss.240.13d-1(b)(1)(ii)(E);

(f) [] An employee benefit plan or endowment fund in accordance with ss.240.13d-1(b)(1)(ii)(F);

Page 3 of 5 Pages

(g) [] A parent holding company or control person in accordance with ss.240.13d-1(b)(1)(ii)(G);

(h) [] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);

(i) [] A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);

(j) [] A group, in accordance with ss.240.13d-1(b)(1)(ii)(J).

ITEM 4. OWNERSHIP.

As of December 31, 2006, Wilma S. Tisch had sole voting power and sole investment power with respect to 40,830,789 shares of Common Stock, including 4,830,789 shares registered in her name and 36,000,000 shares held by her as trustee of various trusts, or an aggregate of 7.4% of the 550,542,767 shares

that the Issuer reported as outstanding as of October 20, 2006.

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following []. N/A $\,$

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.

N/A

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY OR CONTROL PERSON.

N/A

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.

N/A

ITEM 9. NOTICE OF DISSOLUTION OF GROUP.

N/A

Page 4 of 5 Pages

ITEM 10. CERTIFICATION.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I hereby certify that the information set forth in this statement is true, complete and correct.

January 11, 2007

/s/ Wilma S. Tisch

Wilma S. Tisch

Page 5 of 5 Pages